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(Original Signature of Member)

111TH CONGRESS  
2D SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to suspend the taxation of  
unemployment compensation for 3 years.

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IN THE HOUSE OF REPRESENTATIVES

Mrs. BONO MACK introduced the following bill; which was referred to the  
Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to suspend  
the taxation of unemployment compensation for 3 years.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Suspension of Federal  
5       Income Tax on Unemployment Benefits Act of 2010”.

1 **SEC. 2. SUSPENSION OF TAX ON UNEMPLOYMENT COM-**  
2 **PENSATION.**

3 Section 85 of the Internal Revenue Code of 1986 (re-  
4 lating to unemployment compensation) is amended by add-  
5 ing at the end the following new subsection:

6 “(d) TEMPORARY SUSPENSION.—Subsection (a) shall  
7 not apply to taxable years beginning after December 31,  
8 2009, and before January 1, 2013.”.